

# **SCHOHARIE CENTRAL SCHOOL DISTRICT**

## **2023-2024 PROPOSED BUDGET**

### **Budget Vote and Board Member Election**

Tuesday, May 16, 2023

#### **Board of Education**

Terry Burton, President  
Daniel Guasp, Vice President  
Tara Barton  
John Florussen  
Laraine Gell  
Lance Hellstrom  
Lynda Lewandosky

David M. Blanchard  
Superintendent of Schools

David J. Barody  
Business Administrator

**Schoharie Central School District**

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**2023-2024 School Fiscal Year**

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# Schoharie Central School District

PO Box 430, 136 Academy Drive, Schoharie, New York 12157

**TO:** Schoharie Central School District Community Members  
**FROM:** David M. Blanchard, Superintendent of Schools  
**DATE:** April, 2023  
**RE:** Introduction to Budget Document for 2023-24



The Board of Education has adopted the Proposed Budget for the 2023-24 school year. The Board approved this fiscally responsible and educationally sound plan which maintains the quality programs for which Schoharie Central School District is highly regarded, balanced with an understanding of the impact on the taxpayer.

After a series of meetings over the past few months, the Board adopted next year's proposed budget in the amount of \$26,819,862, which is an increase of 3.57 percent over the adopted 2022-23 budget of \$25,895,704. The proposed budget was reduced from the preliminary budget in order to be in balance with the amount of state aid and other revenues that will be available.

Most of the budget change is attributable to having to pay for contractual adjustments for employee salaries and benefits, especially health insurance and prescriptions, as well as mandatory debt service and BOCES payments.

If approved by the voters on May 16th, the 2023-24 Budget would reflect a slight increase to the existing tax levy by 0.23 %. This percentage change follows the requirements of the mandatory Tax Levy Limitation.

The proposed budget continues to achieve cost reductions and operating economies by: actively negotiating any increases for employee health insurance costs with benefit providers; increasing employee safety to reduce workers' compensation cost increases; educating as many special education students in Schoharie Central classrooms as determined; and continuing the energy management programs that have reduced the consumption of electricity and heating oil.

At a minimum, an annual cost of living increase in state aid is needed by the District just to maintain existing programs from year to year, to provide the opportunity for students to compete with pupils in other school districts around the State. Approximately 53% of the revenue for the 2023-24 Budget is comprised of state aid.

The District remains focused on the value of Schoharie Central School by providing an excellent education for all students. When one examines the instructional program that is provided, citizens will see that the educational value the students receive versus the local tax share is very positive overall and is a solid return on the dollars that are budgeted.

If you have any questions regarding the 2023-24 Budget for Schoharie Central School District, please contact me at 518-295-6679; [dblanchard@schoharieschools.org](mailto:dblanchard@schoharieschools.org), or David Baroody, Business Administrator, at 518-295-6673; [dbarood@schoharieschools.org](mailto:dbarood@schoharieschools.org).

**Schoharie Central School District**

**BUDGET VOTE / BOARD MEMBER ELECTION**  
**MAY 16, 2023**

The Schoharie Central School District Board of Education has scheduled the vote on the 2023-24 school district budget, the election of two members of the Board of Education, voting on the school bus purchases, an increase in the public library levy, and a proposition for a capital reserve fund for Tuesday, May 16<sup>th</sup>. The voting will take place during 12 Noon until 8:00 PM at the Jr./Sr. High School Gymnasium.

The amount of the proposed budget is \$26,819,862, which is a 3.57% change from the 2022-23 adopted budget, which is \$25,895,704.

The two Board of Education seats are unpaid and are for terms of three years during July 1, 2023 to June 30, 2026. Candidates are elected “at-large”. The following individuals filed petitions to be on the ballot (listed in order from the random drawing of names):

Amber McDermott-Dickson  
Laraine Gell  
John Florussen

Information on obtaining ballot information can be found on the District website: [schoharieschools.org](http://schoharieschools.org).

# Schoharie Central School District

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Elementary School Assistant Principal  
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IN THE PURSUIT OF EXCELLENCE

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LEESA R. CRAWFORD  
Jr./Sr. H.S. Assistant Principal  
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## Propositions on the Ballot for May 16, 2023

### **PROPOSITION #1 - SCHOOL DISTRICT OPERATING BUDGET FOR 2023-24**

“Shall the Board of Education of the Schoharie Central School District be authorized to expend the sum of \$26,819,862 as the school district budget for the 2023-24 school year during the period of July 1, 2023 to June 30, 2024, and to levy the necessary tax therefor, net of revenues and state aid?”

### **PROPOSITION #2 - SCHOOL BUS PURCHASES**

“Shall the Board of Education of the Schoharie Central School District be authorized to: (1) purchase two (2) 66-passenger Buses, two (2) 24-Passenger Buses, and a 7-Passenger Bus, in an amount not to exceed \$545,000, (2) expend such sum for such purpose, including the expenditure of \$260,445 from the Transportation Capital Reserve Fund which was authorized by the voters on October 2, 2018, and (3) issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$284,555 and levy the necessary tax therefor, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education?”

### **PROPOSITION #3 - PUBLIC LIBRARY TAX LEVY**

“Shall the Schoharie Central School District, Schoharie County, State of New York, be authorized to levy taxes in the amount of \$126,000 for the annual support of the Schoharie Free Library Association Library, 103 Knower Avenue, Schoharie, New York, and pay over such monies to the trustees of the Library for library services for the benefit of residents of the school district during the 2023-24 fiscal year and each year thereafter until changed?”

### **PROPOSITION #4 – CAPITAL RESERVE FUND**

“Shall the Board of Education be authorized to: (1) establish a Capital Reserve Fund for the purpose of financing the local share of capital projects of general improvements, reconstruction, renovations or additions to the buildings of the Schoharie Central School District, including site work and the acquisition of original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings are used; (2) the ultimate amount of such fund shall be the sum not to exceed \$2.5 million to be drawn from available fund balance and deposited into such Capital Reserve Fund as determined by the Board of Education; (3) the probable duration of the Capital Reserve Fund shall not exceed ten (10) school fiscal years?”

2

## Proposed 2023-2024 Budget Highlights

- Tax levy, projects for next year to be **ONLY** a **0.23% INCREASE**
- \*\*This is just a \$20K increase from the prior year*
- Projected **4.34% INCREASE** in State Aid – An approximate \$591,000 increase from last year
- This budget maintains all educational programs, services and enhancements from the prior year

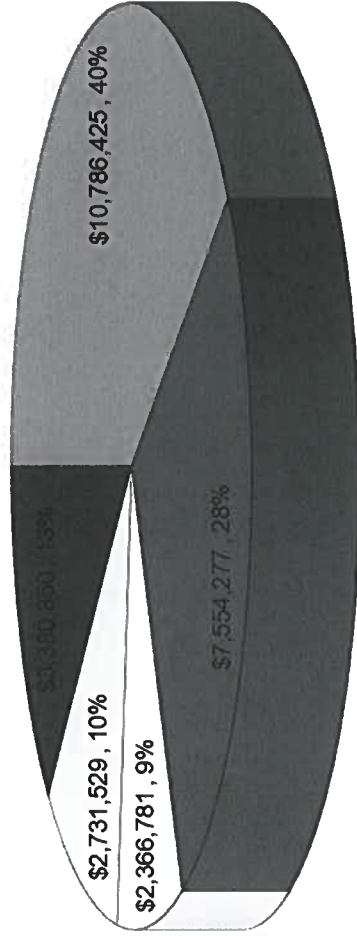
# Appropriation Status of the 2023-2024 Budget

- *Proposed Budget* of \$26,819,862.
- The **2023-2024 Budget**, would increase appropriations by \$924,158 (3.57%) over 2022-2023.
  - Included in this Proposed Budget is funding for:
    - 2.0 FTE Special Education Teachers – 1 at the Elementary School and 1 at the Jr./Sr. High School
    - 1.0 FTE Elementary School Librarian to promote the district's reading initiative
    - Science equipment, programming kits and learning materials at the Elementary School & Jr./Sr. High School
    - Mathematics and Business Dept. textbooks and learning materials at the Jr./Sr. High School

# Proposed 2023-24 Budget Summary

*Where the Money Goes...*

DESCRIPTION	2022-23 Adopted Budget	2023-24 Proposed Budget	2023-24 \$ Change	2023-24 % Change	2023-24 % Share
Employee Salaries	\$10,644,379	\$10,786,425	\$142,046	1.33%	40.22%
Employee Benefits	\$7,253,120	\$7,554,277	\$301,157	4.15%	28.17%
Debt Service / Fund Transfers	\$2,170,737	\$2,366,781	\$196,044	9.03%	8.82%
BOCES Costs	\$2,593,058	\$2,731,529	\$138,471	5.34%	10.18%
All Other Costs	\$3,234,410	\$3,380,850	\$146,440	4.53%	12.61%
<b>TOTALS</b>	<b>\$25,895,704</b>	<b>\$26,819,862</b>	<b>\$924,158</b>	<b>3.57%</b>	<b>100.00%</b>







Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar Change	Percent Change	2022 - 23 Expenditures
<b>Administrative Components</b>						
1010	BOARD OF EDUCATION *	11,750.00	11,500.00	250.00	2.174%	5,750.47
1040	DISTRICT CLERK *	9,800.00	11,800.00	(2,000.00)	(16.949%)	6,306.15
1060	DISTRICT MEETING *	4,800.00	4,800.00	0.00	0.000%	1,247.10
10	**	26,350.00	28,100.00	(1,750.00)	(6.228%)	13,303.72
1240	CHIEF SCHOOL ADMINISTRATOR *	249,019.00	241,791.00	7,228.00	2.989%	200,158.87
12	**	249,019.00	241,791.00	7,228.00	2.989%	200,158.87
1310	BUSINESS ADMINISTRATION *	328,746.00	333,025.00	(4,279.00)	(1.285%)	233,648.60
1320	AUDITING *	36,500.00	43,000.00	(6,500.00)	(15.116%)	16,025.00
1325	TREASURER *	32,526.00	23,200.00	9,326.00	40.198%	27,825.60
1330	TAX COLLECTOR *	10,150.00	10,150.00	0.00	0.000%	6,899.04
1345	PURCHASING *	31,000.00	6,700.00	24,300.00	362.687%	5,831.26
1380	FISCAL AGENT FEE *	5,000.00	5,000.00	0.00	0.000%	2,556.00
13	**	443,922.00	421,075.00	22,847.00	5.426%	292,785.50
1420	LEGAL *	45,000.00	40,000.00	5,000.00	12.500%	48,741.74
1430	PERSONNEL *	33,000.00	24,300.00	8,700.00	35.802%	17,155.94

**SCHOHARIE CENTRAL SCHOOL DIST**

**Budgeting Appropriation Status Report For 2023-2024 Tentative Budget (Summary) By ST3 Account Component Analysis**



Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar Change	Percent Change	2022 - 23 Expenditures
1460	RECORDS MANAGEMENT OFFICER	10,950.00	11,500.00	(550.00)	(4.783%)	5,802.11
1480	PUBLIC INFORMATION & SERVICES	87,783.00	98,500.00	(10,717.00)	(10.880%)	57,850.00
14		176,733.00	174,300.00	2,433.00	1.396%	129,549.79
1670	CENTRAL PRINTING & MAILING	16,200.00	16,200.00	0.00	0.000%	1,655.32
1680	CENTRAL DATA PROCESSING	108,950.00	130,950.00	(22,000.00)	(16.800%)	46,856.46
16		125,150.00	147,150.00	(22,000.00)	(14.951%)	48,511.78
1910	UNALLOCATED INSURANCE	101,000.00	96,000.00	5,000.00	5.208%	83,486.20
1920	SCHOOL ASSOCIATION DUES	9,900.00	9,900.00	0.00	0.000%	8,581.00
1981	BOCES ADMINISTRATIVE COSTS	108,000.00	110,000.00	(2,000.00)	(1.818%)	104,052.00
19		218,900.00	215,900.00	3,000.00	1.390%	196,119.20
1		1,240,074.00	1,228,316.00	11,758.00	0.957%	880,428.86
2020	SUPERVISION-REGULAR SCHOOL	533,923.00	551,294.00	(17,371.00)	(3.151%)	363,145.43
2070	INSERVICE TRAINING- INSTRUCTION	35,000.00	35,000.00	0.00	0.000%	24,651.49
20		568,923.00	586,294.00	(17,371.00)	(2.963%)	387,796.92
2		568,923.00	586,294.00	(17,371.00)	(2.963%)	387,796.92



**SCHOHARIE CENTRAL SCHOOL DIST**

**Budgeting Appropriation Status Report For 2023-2024 Tentative Budget (Summary) By ST3 Account Component Analysis**



Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar Change	Percent Change	2022 - 23 Expenditures
<b>Totals For Administrative Components:</b>						
		1,808,997.00	1,814,610.00	(5,613.00)	(0.309%)	1,268,225.78
<b>Capital Components</b>						
1620	OPERATION OF PLANT *	1,451,730.00	1,379,950.00	71,780.00	5.202%	1,232,031.07
1621	MAINTENANCE OF PLANT *	343,391.00	364,200.00	(20,809.00)	(5.714%)	287,588.07
16	**	1,795,121.00	1,744,150.00	50,971.00	2.922%	1,519,619.14
1930	JUDGMENTS & CLAIMS *	1,500.00	1,500.00	0.00	0.000%	0.00
1964	REFUND ON REAL PROPERTY TAXES *	1,500.00	1,500.00	0.00	0.000%	0.00
19	**	3,000.00	3,000.00	0.00	0.000%	0.00
1	***	1,798,121.00	1,747,150.00	50,971.00	2.917%	1,519,619.14
5510	DISTRICT TRANSPORTATION *	0.00	0.00	0.00	<N/A>	49,292.50
55	**	0.00	0.00	0.00	<N/A>	49,292.50
5	***	0.00	0.00	0.00	<N/A>	49,292.50
9711	SERIAL BONDS - CONSTRUCTION *	1,844,513.00	1,841,063.00	3,450.00	0.187%	511,681.25
9731	BOND ANTICIPATION NOTES - SCHOOL CONSTRUCTION *	143,112.00	0.00	143,112.00	<N/A>	0.00
9732	BOND ANTICIPATION NOTES - BUSES *	147,878.00	107,674.00	40,204.00	37.339%	668.73



**SCHOHARIE CENTRAL SCHOOL DIST**

**Budgeting Appropriation Status Report For 2023-2024 Tentative Budget (Summary) By ST3 Account Component Analysis**

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar Change	Percent Change	2022 - 23 Expenditures
9785	INSTALLMENT PURCHASE DEBT	16,278.00	0.00	16,278.00	<N/A>	24,879.06
9789	OTHER DEBT	0.00	0.00	0.00	<N/A>	0.00
97		2,151,781.00	1,948,737.00	203,044.00	10.419%	537,229.04
9950	TRANSFER TO CAPITAL	100,000.00	100,000.00	0.00	0.000%	66,593.00
99		100,000.00	100,000.00	0.00	0.000%	66,593.00
9		2,251,781.00	2,048,737.00	203,044.00	9.911%	603,822.04
<b>Totals For Capital Components:</b>						
		4,049,902.00	3,795,887.00	254,015.00	6.692%	2,172,733.68
<b>Program Components</b>						
2110	TEACHING-REGULAR SCHOOL	5,684,586.00	5,810,777.00	(126,191.00)	(2.172%)	3,560,375.25
21		5,684,586.00	5,810,777.00	(126,191.00)	(2.172%)	3,560,375.25
2250	PROGRAMS-STUDENTS W/ DISABIL	2,995,730.00	2,906,058.00	89,672.00	3.086%	1,634,155.11
2280	OCCUPATIONAL EDUCATION	725,446.00	542,000.00	183,446.00	33.846%	408,844.04
22		3,721,176.00	3,448,058.00	273,118.00	7.921%	2,042,999.15
2330	TEACHING-SPECIAL SCHOOLS	63,000.00	52,500.00	10,500.00	20.000%	51,918.69
23		63,000.00	52,500.00	10,500.00	20.000%	51,918.69



# SCHOHARIE CENTRAL SCHOOL DIST

## Budgeting Appropriation Status Report For 2023-2024 Tentative Budget (Summary) By ST3 Account Component Analysis



Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar Change	Percent Change	2022 - 23 Expenditures
2610	SCHOOL LIBRARY & AUDIOVISUAL	216,262.00	154,001.00	62,261.00	40.429%	113,595.44
2620	EDUCATIONAL TELEVISION	0.00	0.00	0.00	<N/A>	0.00
2630	COMPUTER ASSISTED INSTRUCTION	558,977.00	596,660.00	(37,683.00)	(6.316%)	376,989.17
26		775,239.00	750,661.00	24,578.00	3.274%	490,584.61
2805	ATTENDANCE-REGULAR SCHOOL	850.00	850.00	0.00	0.000%	455.29
2810	GUIDANCE-REGULAR SCHOOL	408,346.00	363,700.00	44,646.00	12.276%	252,099.61
2815	HEALTH SERVICES- REGULAR SCHOOL	219,814.00	179,500.00	40,314.00	22.459%	122,991.08
2820	PSYCHOLOGICAL SRVC- REG SCHOOL	106,876.00	104,900.00	1,976.00	1.884%	62,078.17
2825	SOCIAL WORK SRVC- REG SCHOOL	58,402.00	51,999.00	6,403.00	12.314%	11,806.36
2850	CO-CURRICULAR ACTIV- REG SCHL	74,500.00	67,500.00	7,000.00	10.370%	36,091.50
2855	INTERSCHOLATHLETICS -REG SCHL	299,250.00	251,250.00	48,000.00	19.104%	167,913.30
28		1,168,038.00	1,019,699.00	148,339.00	14.547%	653,435.31
2		11,412,039.00	11,081,695.00	330,344.00	2.981%	6,799,313.01
5510	DISTRICT TRANSPORTATION	1,548,544.00	1,514,900.00	33,644.00	2.221%	1,104,246.75

**SCHOHARIE CENTRAL SCHOOL DIST**

**Budgeting Appropriation Status Report For 2023-2024 Tentative Budget (Summary) By ST3 Account Component Analysis**



Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar Change	Percent Change	2022 - 23 Expenditures
5530	GARAGE BUILDING	327,480.00	310,000.00	17,480.00	5.639%	233,170.20
5540	CONTRACT TRANSPORTATION	0.00	0.00	0.00	<N/A>	0.00
55		1,876,024.00	1,824,900.00	51,124.00	2.801%	1,337,416.95
5		1,876,024.00	1,824,900.00	51,124.00	2.801%	1,337,416.95
8070	CENSUS	3,623.00	3,492.00	131.00	3.751%	2,861.86
80		3,623.00	3,492.00	131.00	3.751%	2,861.86
8		3,623.00	3,492.00	131.00	3.751%	2,861.86
9010	STATE RETIREMENT	390,000.00	390,000.00	0.00	0.000%	217,966.14
9020	TEACHERS' RETIREMENT	900,000.00	1,035,000.00	(135,000.00)	(13.043%)	(337.38)
9030	SOCIAL SECURITY	820,000.00	820,000.00	0.00	0.000%	393,692.14
9040	WORKERS' COMPENSATION	78,309.00	70,000.00	8,309.00	11.870%	63,585.00
9050	UNEMPLOYMENT INSURANCE	25,000.00	35,520.00	(10,520.00)	(29.617%)	6,819.86
9055	DISABILITY INSURANCE	3,500.00	3,200.00	300.00	9.375%	2,745.79
9060	HOSPITAL, MEDICAL & DENTAL INS	5,220,068.00	4,741,000.00	479,068.00	10.105%	3,756,827.64
9089	OTHER - BENEFITS	117,400.00	158,400.00	(41,000.00)	(25.884%)	45,130.18
90		7,554,277.00	7,253,120.00	301,157.00	4.152%	4,486,429.37





Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar Change	Percent Change	2022 - 23 Expenditures
9901	TRANSFER TO OTHER FUNDS	115,000.00	122,000.00	(7,000.00)	(5.738%)	0.00
99		115,000.00	122,000.00	(7,000.00)	(5.738%)	0.00
9		7,669,277.00	7,375,120.00	294,157.00	3.989%	4,486,429.37
<b>Totals For Program Components:</b>						
		20,960,963.00	20,285,207.00	675,756.00	3.331%	12,626,021.19
	<b>Grand Totals:</b>	26,819,862.00	25,895,704.00	924,158.00	3.569%	16,066,980.65
<b>Component Percentage Analysis</b>						
Administrative		6.745%	7.007%	<N/A>	(0.309%)	7.893%
Capital		15.100%	14.658%	<N/A>	6.692%	13.523%
Program		78.155%	78.334%	<N/A>	3.331%	78.584%
<b>Totals:</b>		100.000%	100.000%	<N/A>	<N/A>	100.000%

**SCHOHARIE CENTRAL SCHOOL DISTRICT  
2023-24 PROPOSED BUDGET IN THREE PARTS**

The 2023-24 Budget for Schoharie Central School District is the amount of \$26,819,862; a change from the previous year in the amount of \$924,158 (3.57%).

School districts are required to present the proposed budget in three components, as follows:

**ADMINISTRATIVE COMPONENT:** Includes the appropriations associated with the Board of Education, the Office of the Superintendent, Business Office and the salary and benefit costs for all administrators. Also included are costs for the BOCES administrative budget and communications, unallocated insurance, central data processing, printing, mailing, legal costs, financial costs, and auditing costs.

**PROGRAM COMPONENT:** The program component is the largest of the budget cost centers. Included are all salaries and benefit costs related to the instructional program. Purchases related to equipment, supplies and materials, and contractual services appear here. Additionally, transportation operating expenses are recorded here.

**CAPITAL COMPONENT:** Provides for the expenditures of the debt service, lease purchase agreements and school bus purchases. The expenses associated with the custodial and maintenance operations are also recorded here.

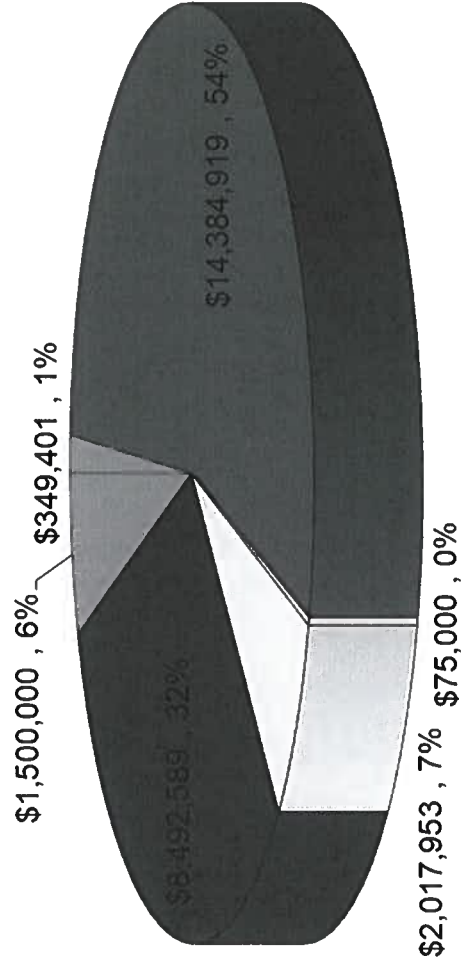
COMPARING COMPONENTS	2022-23	2023-24	Dollar Change	Percent Change
Administrative Component	\$1,814,610	\$1,808,897	-\$5,613	- 0.31
Program Component	\$20,285,207	\$20,960,963	\$675,756	3.33
Capital Component	\$3,795,887	\$4,049,902	\$254,015	6.69
<b>TOTAL</b>	<b>\$25,895,704</b>	<b>\$26,819,862</b>	<b>\$924,158</b>	<b>3.57</b>



# Proposed 2023-24 Budget Summary

## Where the Money Comes From...

DESCRIPTION	2022-23 Adopted Budget	2023-24 Proposed Budget	2023-24 \$ Change	2023-24 % Change	2023-24 % Share
Miscellaneous Revenues	\$321,200	\$349,401	\$28,201	8.78%	1.20%
State Aid	\$13,531,609	\$14,384,919	\$853,310	6.31%	50.45%
Medicaid and Federal Aid	\$75,000	75,000	\$0	0.00%	0.28%
Payments in Lieu of Taxes	\$1,995,132	2,017,953	\$22,821	1.14%	7.44%
Tax Levy and STAR	\$8,472,763	8,492,589	\$19,826	0.23%	31.59%
Fund Balance Allocation	\$1,500,000	1,500,000	\$0	0.00%	5.59%
<b>TOTALS</b>	<b>\$25,895,704</b>	<b>\$26,819,862</b>	<b>\$924,158</b>	<b>3.57%</b>	<b>100.00%</b>



# Schoharie Central School District

## 2023-2024 SCHOOL TAX RATE INFORMATION

The following is important information regarding preliminary 2023-24 school tax rates.

- Official tax rates will not be determined until August, at which time the Board of Education officially sets the tax levy. The tax bills are mailed during the first week of September.
- Tax rates are subject to equalization rates, which are set by New York State. Equalization rates are used to convert assessed values to what is termed the “true value” or equalized value, upon which the tax rate per \$1,000 is based. Many equalization rates may not be finalized until August.
- Tax rates are also subject to the school assessment roll, which is in draft form in May and does not become finalized until July.
- Taxpayers who applied for the S.T.A.R. (School Tax Assessment Relief) program would have a very small school tax bill increase on their primary residence property if they are registered for the basic STAR assessment reduction or the enhanced STAR assessment reduction.

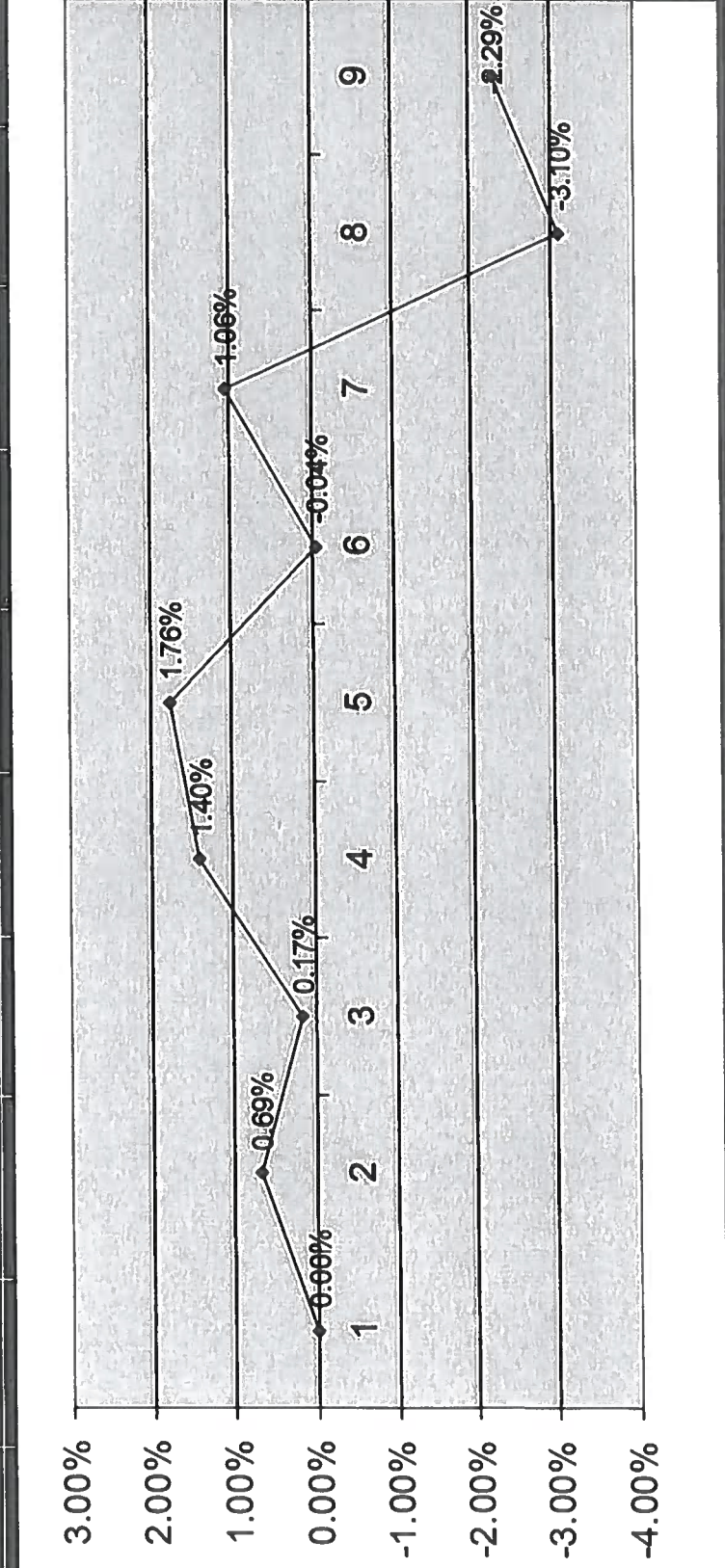
Any preliminary school tax rate impact discussed during the time before the public vote on the budget is subject to change by the above factors.

The change in the tax levy for the 2023-24 budget is proposed to be a slight increase of 0.23 percent, which is in accordance with the Tax Levy Limitation formula.

# Tax Levy and Tax Rate Trend Chart

## Schoharie CSD

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Tax Levy Amount	\$ 9,382,282	\$ 9,505,510	\$ 8,352,708	\$ 8,337,204	\$ 8,450,098	\$ 8,650,703	\$ 8,807,281	\$ 8,631,822	\$ 8,472,763
Tax Levy Change	1.53%	1.31%	-12.13%	-0.19%	1.35%	2.37%	1.81%	-1.99%	-1.84%
Tax Rate Avg.	\$ 23.12	\$ 23.28	\$ 23.32	\$ 22.82	\$ 22.63	\$ 22.62	\$ 22.87	\$ 22.16	\$ 21.65
Tax Rate Change	0.69%	0.17%	0.17%	1.40%	1.76%	-0.04%	1.06%	-3.10%	-2.29%



# Schoharie Central School District: Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 25,895,704	\$26,819,862	\$26,597,362
Increase/Decrease for the 2023-24 School Year		\$924,158	\$701,658
Percentage Increase/Decrease in Proposed Budget		3.57%	2.71%
Change in the Consumer Price Index		8.0%	
A. Proposed Levy to Support the Total Budgeted Amount	\$8,472,763	\$8,492,589	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$8,472,763	\$8,492,589	\$8,472,763
F. Total Permissible Exclusions	\$179,103	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$8,293,660	\$8,492,589	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$8,293,660	\$8,492,589	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$1,814,610	\$1,808,997	\$1,808,997
Program Component	\$20,285,207	\$20,960,963	\$20,890,963
Capital Component	\$3,795,887	\$4,049,902	\$3,897,402

\* Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

If the Board of Education must adopt a contingency budget for 2023-24, the following non-mandatory items in the proposed budget would need to be modified: equipment purchases that are not aided by New York State Aid; non-essential minor maintenance; personal supplies for students; use of facilities by outside entities (unless user fees are paid); local subsidy of the food service program. Also, the administrative budget component cannot exceed that of the previous year, and the tax levy cannot exceed the amount of the previous school year.

\*\* List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Purchase of School Transportation Vehicles	\$545,000
Support for Public Library	\$126,000
New Capital Reserve Fund	\$2,500,000

**\*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS:** Please submit an electronic version (Word or PDF) of this completed form to: [emscmqts@nysed.gov](mailto:emscmqts@nysed.gov)

Under the Budget Proposed for the 2023-24 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$571.00

The annual budget vote for the fiscal year 2023-2024 by the qualified voters of the Schoharie Central School District, Schoharie County, New York, will be held at the Jr./Sr. High School Gymnasium in said district on Tuesday, May 16, 2023 between the hours of 12:00 pm and 8:00pm, prevailing time, during which the polls will be open to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.



# SCHOHARIE CSD

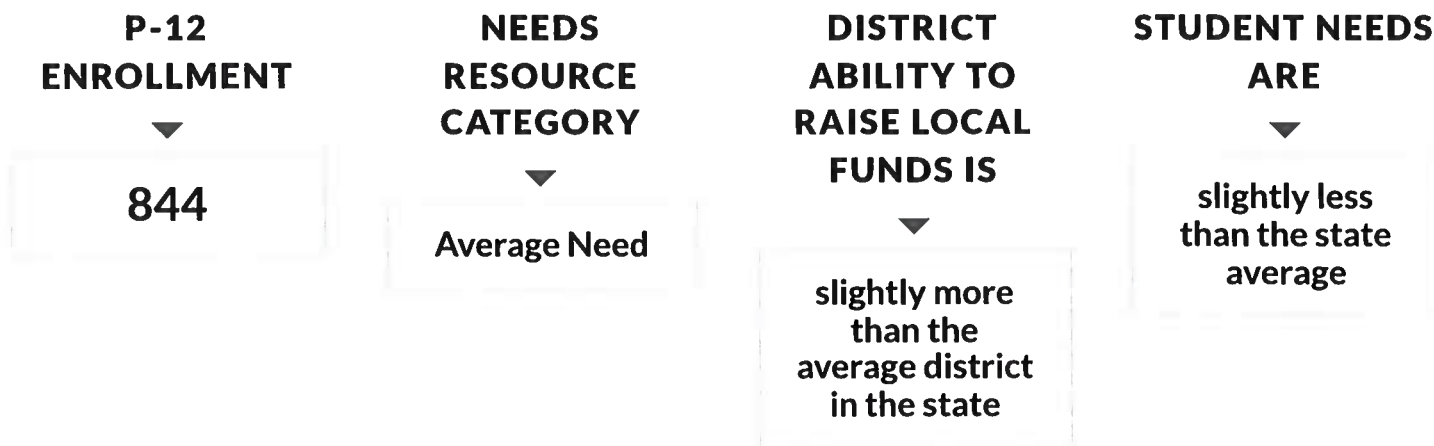
## 2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

## Economic and Student Characteristics



## Student Demographics

Enrollment	SCHOHARIE CSD
All Students	844
Economically Disadvantaged	51%
Students with Disabilities	12%
English Language Learners	—
» Race/Ethnicity	

Staffing Profile	SCHOHARIE CSD
Student-to-Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	3%
Teachers with 4-20 Years of Experience %	59%
Teachers with 21+ Years of Experience %	38%

## Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$21,012.78	\$22,866.04	\$23,468.15

### Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	SCHOHARIE CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$10,831.30
» B. Administration (B1 + B2 + B3)	\$766.89
» C. All Other Spending (C1 + C2 + C3)	\$2,563.59

Report View One Per Pupil Expenditure Categories	SCHOHARIE CSD
D. Total School Level (A + B + C)	\$14,161.78
» E. Central Instruction (E1 + E2 + E3 + E4)	\$390.74
» F. Central Administration (F1 + F2 + F3)	\$1,620.81
» G. All Other Central Spending (G1 + G2 + G3)	\$4,839.46
H. Total Central Costs	\$6,851.00
I. Total Spending (D + H)	\$21,012.78

## Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	SCHOHARIE CSD
J. Total School Level Local/State Spending	\$13,399.29
» K. Total School Level Federal Spending	\$762.49
L. Total Central Level Local/State Spending	\$6,784.65
M. Total Central Level Federal Spending	\$66.35
N. Total Spending (J + K + L + M)	\$21,012.78

## Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	<b>Program Detail Areas</b>
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

## Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	SCHOHARIE CSD
1. Transportation	\$2,237,668.06
2. Charter School Tuition	\$0.00
3. Other Tuition	\$523,205.21
4. Debt Service	\$2,358,272.13
5. Other	\$3,810,189.62
Percent Excluded from Total	33%

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Excluded Expenditures	SCHOHARIE CSD
<b>Total Expenditures</b>	<b>\$26,664,122.01</b>

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Equalized Total Assessed Value 728,735,532

School District - 434201 Schoharie

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	33,967	0.00
13100	CO - GENERALLY	RPTL 406(1)	8	23,889,281	3.28
13500	TOWN - GENERALLY	RPTL 406(1)	24	2,479,529	0.34
13510	TOWN - CEMETERY LAND	RPTL 446	7	209,218	0.03
13650	VG - GENERALLY	RPTL 406(1)	20	2,118,430	0.29
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	43,137	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	2,356,864	0.32
13800	SCHOOL DISTRICT	RPTL 408	5	23,629,259	3.24
13850	BOCES	RPTL 408	1	2,462,484	0.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	816,602	0.11
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	12	128,962,747	17.70
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	14	6,674,155	0.92
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	3	218,697	0.03
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	1,096,341	0.15
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	61,438	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	23	4,757,940	0.65
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	3,333	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	9,191,889	1.26
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	9,271	0.00
28110	NOT-FOR-PROFIT HOUSING COMPAN)	RPTL 422	1	1,410,719	0.19
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	379,085	0.05
41400	CLERGY	RPTL 460	7	14,266	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	16	55,421	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	23	756,864	0.10
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	256	13,571,665	1.86
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	178	8,141,472	1.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	35	1,532,751	0.21
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	28,205	0.00
41805	PERSONS AGE 65 OR OVER	RPTL 467	4	208,300	0.03
41806	PERSONS AGE 65 OR OVER	RPTL 467	7	156,006	0.02
41834	ENHANCED STAR	RPTL 425	459	37,939,507	5.21
41854	BASIC STAR 1999-2000	RPTL 425	843	29,159,772	4.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	25	265,052	0.04

Equalized Total Assessed Value 728,735,532

School District - 434201 Schoharie

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	1	47,333	0.01
44114	FIRST-TIME HOMEBUYERS - NEW CO	RPTL 457	4	244,680	0.03
44214	HOME IMPROVEMENTS	RPTL 421-f	16	128,743	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	6	577,902	0.08
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	6	359,639	0.05
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	2	4,708,496	0.65
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>308,700,480</b>	<b>42.36</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>308,700,480</b>	<b>42.36</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_